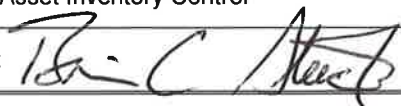
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I. PURPOSE

The purpose of this policy is to define the Department of Natural Resources (DNR) policy for establishing accountability and control of State assets overseen by DNR and its Divisions to minimize theft or loss. State Accounting Policies over asset management are the authoritative policies DNR will adhere to. This DNR policy clarifies additional responsibilities.

II. ITEMS TO BE TRACKED


All assets, which include fixed assets and pilferable or informational assets, will be tracked in the DNR Asset Management Tracking System. Fixed assets, as defined in State policy, will be tracked in both the State Accounting System (FINET) and in the DNR Asset Management Tracking System. At a minimum, the following pilferable or informational assets should be tracked:

- A. Electronic equipment (calculators, GPS devices, metal detectors, recording equipment, etc.)
- B. Communication devices (cell phones, radios, etc.)
- C. Computer and other data processing equipment
- D. Spotting scopes, binoculars
- E. Cameras, video equipment, projectors, and related equipment
- F. Firearms
- G. Motorcycles, boats, motors, trailers, snowmobiles, snowcats, ATVs, etc.
- H. Power tools

Pilferable or informational assets that meet the criteria outlined below should also be tracked:

- I. Size - Able to be easily picked up, moved, and/or carried by an individual.
- J. Cost – All item's \$5,000 and higher are mandated for fixed asset tracking. Assets identified above are required to be tracked regardless of cost. Any other assets that do not meet the criteria above that cost \$500 or more should be tracked in the Asset Management Tracking System.
- K. Practical use – Assets that are commonly and practically used by the average person (e.g., calculators, computers).
- L. Desirability – Items that are desirable or popular.
- M. Accessibility – Any asset that is normally stored in a location that is easily accessible by staff or the public.



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III. ASSIGNMENT OF ASSETS


- A. Assignment of an asset to a custodian is decided by each division.
- B. Divisions are responsible to add appropriate items to the Asset Management Tracking System within thirty days from when items are either purchased or received and placed under the responsibility of the division.
- C. Each asset must be assigned to an individual custodian who is responsible for that item. The custodian is also responsible for knowing the whereabouts and condition of the asset at all times.

IV. MINIMUM INFORMATION REQUIREMENTS FOR INVENTORY SYSTEM

The department has developed a database asset tracking program for use by each division. Each item listed on the Asset Management Tracking System must have, at a minimum, the following required fields completed:

- A. Division: This will be standardized in a drop down field and identified using the following: ADM = DNR Administration; FFSL = Division of Forestry, Fire, and State Lands; OGM = Division of Oil, Gas, and Mining; UGS = Utah Geological Survey; DPR = Division of Parks and Recreation; DWR = Division of Wildlife Resources; WRE = Division of Water Resources; WRI = Division of Water Rights.
- B. Appropriation Unit (this will be a drop down field).
- C. Unit (this will be a drop down field).
- D. Location (this will be a drop down field standardized by the department).
- E. Building (this will be a drop down field standardized by the department).
- F. Custodian (this will be a drop down field administered by a division asset coordinator).
- G. Status (this will be a drop down field standardized by the department).
- H. Asset Type (this will be a drop down field standardized by the department).
- I. Description
- J. Serial Number
- K. Tag Number: When entering a tag number into the system the division shall use the aforementioned prefix for each division from A above followed by the tag number.
- L. Purchase Price (for all items purchased after January 1, 2021).
- M. Purchase date (for all items purchased after January 1, 2021).



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Other fields in the system were developed for use by certain divisions but can be used by any division at their discretion (i.e., tag color, federal aid, depreciation fields, images, attachments, etc.).

V. TRANSFER OF INVENTORY

When items are transferred between custodians or organizational entities, this will be done in the DNR Asset Management Tracking System which keeps an electronic record of who made the transaction.

VI. DISPOSAL OR THEFT OF EQUIPMENT

Items that are no longer effective should be properly disposed of through State Surplus or by selling or transferring the asset to another State department. The transfer or disposition of an asset will be properly recorded in the DNR Asset Management Tracking System by identifying the disposal method, disposal date, disposal number (i.e., SP1 number), and disposer name. If an item has been determined to have been lost or stolen, then the applicable authorities must be contacted and appropriate procedures followed.

VII. ANNUAL VERIFICATION OF INVENTORY

Each division is responsible to complete a physical inventory of assets once each calendar year and report to the Department of Natural Resources Finance Director by January 31 an annual inventory was completed for the preceding calendar year. Each division can determine the best time of year to perform their physical inventory (it may be best to do it all in conjunction with the annual inventory of fixed assets required by State Finance). In the annual inventory, divisions should physically locate each asset listed in the system and verify the tag number (or serial number) on the asset agrees with the number in the system. Divisions should also verify custodians, locations, etc., are correct and make any necessary changes. When an asset has been verified, the name of the person verifying the asset will be entered into the system and submitted which will record the date submitted (and thus the verified date).

VIII. PERSONAL USE OF ASSETS

Department owned assets are to be used for department business only. Utilization of assets either on or off-site for personal use is prohibited.


IX. RANDOM AUDITS

Division inventory records will be subject to random audits by Department, State, and Federal auditors.

X. TAGGING OF ASSETS

The items determined to fit the criteria to be inventoried are to be affixed with a permanent label identifying the asset being the property of the department and with a unique number that corresponds to the database identifying its details. Those items that would be harmed by a tag, or where it is difficult to place a tag on an asset (i.e., item is too small to find an area for a tag, etc.), or are used by undercover law enforcement in the field should not be affixed with a tag but a unique tag number should be assigned to the asset in the tracking system and it should be noted in the database that no



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tag is affixed (since the system requires a unique tag number entry). For items (such as computer equipment) that are also tracked by DTS, the division prefix with the DTS tag number may be used to identify the asset in the database.

Each division will be responsible for the tagging of each inventory item which should contain at a minimum the following:

- A. Division name or identifier (e.g., Division of Wildlife Resources)
- B. Unique identifying number on item (e.g., DWR002201)

XI. DIVISION RESPONSIBILITIES

A. Segregation of Duties

Segregation of duties prevents one person from authorizing the purchase of an asset then assuming custody of the asset, and performing inventory and disposal of the same asset. Each division is responsible to follow proper segregation of duties practices which includes:

1. Preventing the same employee who has custody of an asset also do the record keeping for the same asset.
2. Preventing the same employee from authorizing the purchase of an asset, taking custody of the same asset, and disposing of the same asset. Authorizing transactions and managing the disposal of the related asset records.
3. Preventing employees who have custody of an asset from performing the inventory of assets over which they have custodial responsibility (this does not preclude them from conducting the inventory of assets they do not have custody of). Those that have record keeping duties over assets will not perform the inventory of assets.

B. Updating Inventory Database

The divisions will be responsible for updating and maintaining the information in the Asset Management Tracking System database.

